

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)
Year Ended June 30, 2002

	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Yorktown Revitalization</u>	<u>Total</u>
Operating revenues:								
Charges for services	\$ -	\$ -	\$ -	\$ 2,948,251	\$ 821,253	\$ 7,563,365	\$ -	\$ 11,332,869
Miscellaneous	-	-	-	9,306	636	45,537	-	55,479
Total operating revenues	-	-	-	2,957,557	821,889	7,608,902	-	11,388,348
Operating expenses:								
Personal services	-	-	-	368,789	55,815	1,791,436	-	2,216,040
Contractual services	-	-	-	3,356,958	41,024	907,176	-	4,305,158
Materials and supplies	-	-	-	42,754	339,133	381,713	-	763,600
Depreciation	84,830	443,016	20,111	143,495	41,547	1,102,266	-	1,835,265
Amortization	-	-	-	5,214	-	5,606	-	10,820
Bad debt expense	-	-	-	796	96	28,271	-	29,163
Total operating expenses	84,830	443,016	20,111	3,918,006	477,615	4,216,468	-	9,160,046
Operating income (loss)	(84,830)	(443,016)	(20,111)	(960,449)	344,274	3,392,434	-	2,228,302
Nonoperating revenues (expenses):								
Interest income	-	-	-	16,496	17,732	328,103	-	362,331
Loss on disposal of assets	-	-	-	(4,809)	-	(12,746)	-	(17,555)
Interest and fiscal charges	-	-	-	(110,242)	-	(547,980)	-	(658,222)
Donated property	-	-	-	-	(807,477)	-	-	(807,477)
Net nonoperating revenues (expenses)	-	-	-	(98,555)	(789,745)	(232,623)	-	(1,120,923)
Income (loss) before operating transfers	(84,830)	(443,016)	(20,111)	(1,059,004)	(445,471)	3,159,811	-	1,107,379
Operating transfers in	10	-	-	1,000,000	319,629	910,993	-	2,230,632
Operating transfers out	-	-	-	-	-	(10)	-	(10)
Net operating transfers in (out)	10	-	-	1,000,000	319,629	910,983	-	2,230,622
Net income (loss)	(84,820)	(443,016)	(20,111)	(59,004)	(125,842)	4,070,794	-	3,338,001
Add depreciation on contributed fixed assets	59,084	326,576	19,026	35,507	15,564	536,133	-	991,890
Increase (decrease) in retained earnings	(25,736)	(116,440)	(1,085)	(23,497)	(110,278)	4,606,927	-	4,329,891
Retained earnings, beginning of year	525,002	3,078,060	18,476	286,095	3,137,509	23,156,481	-	30,201,623
Retained earnings, end of year	\$ 499,266	\$ 2,961,620	\$ 17,391	\$ 262,598	\$ 3,027,231	\$ 27,763,408	\$ -	\$ 34,531,514